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7 Attorneys for the United States of America

ORIGINAL  
FILED

JUL 01 2008

RICHARD W. WIEKING  
 CLERK, U.S. DISTRICT COURT  
 NORTHERN DISTRICT OF CALIFORNIA

E-filing

9 IN THE UNITED STATES DISTRICT COURT FOR THE

10 NORTHERN DISTRICT OF CALIFORNIA

11 SAN FRANCISCO DIVISION

CV 08 3152

12 UNITED STATES OF AMERICA and  
13 DAVID PALMER, Revenue Officer,

} NO.

14 Petitioners,

} VERTIFIED PETITION TO  
15 v.  
16 JEANETTE E. BRUNO,  
17 Respondent.

} ENFORCE INTERNAL  
REVENUE SERVICE SUMMONSES

18 Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, DAVID  
19 PALMER, allege and petition as follows:

20 1. This proceeding is brought and this Court has jurisdiction hereof under Sections  
21 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

22 2. Petitioner DAVID PALMER is and at all times mentioned herein was an  
23 employee and officer of the Internal Revenue Service of the United States Department of the  
24 Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions  
25 described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and  
26 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and  
27 301.7603-1).

28 ///

1       3. Petitioner **DAVID PALMER** is and at all times mentioned herein was attempting  
2 in the course of authorized duties to ascertain the assets and liabilities of **JEANETTE BRUNO**  
3 in order to collect the unpaid tax liabilities of **JEANETTE BRUNO**.

4       4. Petitioner **DAVID PALMER** is and at all times herein was attempting in the  
5 course of authorized duties to have respondent produce for inspection, examination and copying  
6 by petitioner certain records under the control of or possessed by respondent which are relevant  
7 and material to attempt to ascertain the assets and liabilities of **JEANETTE BRUNO**, for  
8 purposes of collecting the unpaid federal income tax liabilities of Jeanette Bruno for the tax years  
9 1993 through 2006, inclusive.

10      5. Respondent **JEANETTE BRUNO** last known address is 498 Montecillo Drive,  
11 Walnut Creek, California, which is within the venue of this Court.

12      6. Petitioner **DAVID PALMER** is informed and believes that said respondent is in  
13 possession and control of records, paper and other data regarding income, assets and liabilities,  
14 and other matters covered by said petitioner's inquiry and to which petitioners do not otherwise  
15 have access, possession, or control.

16      7. On January 30, 2008, in accordance with law, petitioner **DAVID PALMER**  
17 served two summonses on respondent **JEANETTE BRUNO** in respect to the subject matter  
18 described in paragraphs 3, 4, and 6 above, by leaving attested copies of the summonses at the last  
19 and usual place of abode of the respondent **JEANETTE BRUNO**. The requirements of said  
20 summonses are self-explanatory, and a true copy thereof is attached hereto as Exhibit A and is  
21 hereby incorporated by reference as a part of this petition.

22      8. The items sought by the summonses described in paragraph 7 above are relevant  
23 to and can reasonably be expected to assist in collection of the federal income tax liabilities of  
24 **JEANETTE BRUNO** for the tax years 1993 through 2006, inclusive. It was and now is essential  
25 to completion of petitioner's inquiry regarding collection of **JEANETTE BRUNO**'s tax  
26 liabilities that respondent produce the items demanded by said summons.

27      9. The respondent did not appear on March 18, 2008, as required by the summonses.

28      ///

1       10. On May 1, 2008, the Office of Chief Counsel sent a letter to **JEANETTE**  
2 **BRUNO** informing her of her failure to comply with the summonses and instructing her to  
3 appear before **DAVID PALMER** on May 27, 2008. The letter stated that **JEANETTE BRUNO**  
4 was to bring with her to that meeting all records and documents specified in the summonses. See  
5 Exhibit B.

6       11. **JEANETTE BRUNO** failed to appear on May 27, 2008, as stated in the letter  
7 referred to in paragraph 10. **JEANETTE BRUNO** has not responded to the May 1, 2008 letter.

8       12. As of the date of this petition, the respondent has failed to comply with the  
9 summonses.

10       13. As of the date of this petition, the respondent has failed to comply with the May 1,  
11 2008 letter requesting her compliance with the summonses.

12       14. All administrative steps required by the Internal Revenue Code for issuance of the  
13 summonses have been taken.

14       15. There has been no referral to the Department of Justice for criminal prosecution of  
15 the matters described in the summonses.

16       **WHEREFORE**, having stated in full their petition against the respondent, petitioners  
17 pray for enforcement of the subject summonses as alleged and set forth above, as follows:

18       A. That the named respondent herein be ordered to appear and show cause before this  
19 Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a)  
20 to give such testimony and to produce such items as are required in the herein above-described  
21 summons;

22       B. That respondent be ordered by the Court to appear before the petitioner **DAVID**  
23 **PALMER** or any other designated agent, at a time and place directed by the Court and then and  
24 there give such testimony and produce such items as is required by the summons; and

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1 C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs  
2 in this proceeding and such other and further relief as may be necessary and proper.

3 JOSEPH P. RUSSONIELLO  
4 United States Attorney  
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7 CYNTHIA STIER  
8 Assistant United States Attorney  
9 Tax Division  
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# Summons

In the matter of Jeanette E. Bruno, 498 Montecillo Drive, Walnut Creek, CA 94595-2304

Internal Revenue Service (Division): SB/SE Field Collection ATAT

Industry/Area (name or number): SB/SE Field Collection ATAT - Laguna Territory 6 Area

Periods: The periods ending December 31, 1993; December 31, 1994; December 31, 1995 and December 31, 1996

## The Commissioner of Internal Revenue

To: Jeanette E. Bruno

At: 498 Montecillo Drive, Walnut Creek, CA 94595-2304

You are hereby summoned and required to appear before David Palmer, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal Revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period January 15, 2007 to January 15, 2008, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

### Business address and telephone number of IRS officer before whom you are to appear:

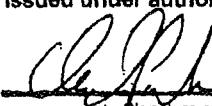
1301 Clay Street, Suite: 1040 South, Oakland, CA 94612 510-637-2641

Place and time for appearance at 1301 Clay Street, Suite: 1040 South, Oakland, CA 94612

on the 18th day of March, 2008 at 10:01 o'clock A.m.

Issued under authority of the Internal Revenue Code this 28th day of January, 2008

 **IRS**  
Department of the Treasury  
Internal Revenue Service  
[www.irs.gov](http://www.irs.gov)  
Form 2039(Rev. 12-2001)  
Catalog Number 21405J

  
Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title

**EXHIBIT A**

Original — to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	Time
<u>January 30th, 2008</u>	<u>2:00 Pm</u>

**How Summons Was Served**

- I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Person in envelope, On Forcer
- I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature	Title
	<u>Revenue Officer</u>

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_ Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How Notice Was Given**

- I gave notice by certified or registered mail to the last known address of the noticee.
- I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).
- I gave notice by handing it to the noticee.
- In the absence of a last known address of the noticee, I left the notice with the person summonsed.
- No notice is required.

Signature	Title
	<u>Revenue Officer</u>

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title



# Summons

In the matter of Jeanette E. Bruno, 498 Montecillo Drive, Walnut Creek, CA 94595-2304

Internal Revenue Service (Division): SB/SE Field Collection ATAT

Industry/Area (name or number): SB/SE Field Collection ATAT - Laguna Territory 6 Area

Periods: See attachment for Period Information

## The Commissioner of Internal Revenue

To: Jeanette E. Bruno

At: 498 Montecillo Drive, Walnut Creek, CA 94595-2304

You are hereby summoned and required to appear before David Palmer, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal Revenue laws concerning the person identified above for the periods shown.

All documents and records in your possession or control reflecting the receipt of taxable income by you for the year(s) See attachment for Period Information, including but not limited to: statement of wages for the year(s) See attachment for Period Information, statements regarding interest or dividend income for the year(s) See attachment for Period Information; employee earnings statements for the year(s) See attachment for Period Information; records of deposits to bank accounts during the year(s) See attachment for Period Information; and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including gains from dealings in property, interest, rental, royalty and dividend income, alimony, annuities, income life insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust), so that Federal Income Tax liability for the year(s) See attachment for Period Information (for which year(s) no return have been made) may be determined.

Do not write in this space

### Business address and telephone number of IRS officer before whom you are to appear:

1301 Clay Street, Suite: 1040 South, Oakland, CA 94612 510-637-2641

Place and time for appearance at 1301 Clay Street, Suite: 1040 South, Oakland, CA 94612

on the 18th day of March, 2008 at 10:01 o'clock A.m.

Issued under authority of the Internal Revenue Code this 28th day of January, 2008.



Department of the Treasury

Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)

Catalog Number 21405J

*Clay Palmer*  
Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title

Original -- to be kept by IRS

**Attachment to Summons Form 2039**

in the matter of Jeanette E. Bruno

Period information: The periods ending December 31, 1997; December 31, 1998; December 31, 1999; December 31, 2000; December 31, 2001; December 31, 2002; December 31, 2003; December 31, 2004; December 31, 2005 and December 31, 2006.



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	Time
January 30, 2009	2:00 PM

**How Summons Was Served**

- I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
- I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Peter J. Oehler, CMC, Esq.
- I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature	Title
	Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to	determine whether or not records of the business transactions or affairs of an identified person have been made or kept.
	I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_ Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How Notice Was Given**

- I gave notice by certified or registered mail to the last known address of the noticee.
- I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).
- No notice is required.

Signature	Title
	Revenue Officer

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF DIVISION COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED  
160 SPEAR STREET, 9TH FLOOR  
SAN FRANCISCO, CA 94105  
(415) 227-5158  
FAX: (415) 227-5159

MAY 01 2008

CC:SB:7:SF:3:GL-120371-08  
EGiometti

Jeanette E. Bruno  
498 Montecillo Drive  
Walnut Creek, CA 94595

Date Summons served:	January 30, 2008
Appearance date as specified in summons:	March 18, 2008
Taxpayer's name:	Jeanette E. Bruno

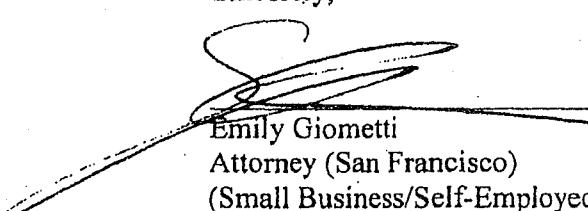
Dear Ms. Bruno:

The Northern California Internal Revenue Service Office has notified our office that you did not provide testimony and produce documents, as required by the two summonses served on you on January 30, 2008, with respect to collection of your income tax liabilities for the tax years ended December 31, 1993, December 31, 1994, December 31, 1995, and December 31, 1996, and with respect to the taxable income received by you for the tax years ended December 31, 1997, December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2006. The aforesaid testimony and documents are summoned pursuant to the authority of the Internal Revenue Code Section 7602, et seq., a copy of which is enclosed for your information.

Legal proceedings may be brought against you in the United States District Court for your failure to comply. To avoid such proceedings, you should meet with Revenue Officer David Palmer on the date, and at the time and place shown below. Please bring with you all records and documents specified in the summonses. Copies of the summonses are enclosed to assist you in complying with their requirements.

If you have any questions, please contact Revenue Officer Palmer at the address or telephone number given below.

Sincerely,

  
Emily Giometti  
Attorney (San Francisco)  
(Small Business/Self-Employed)  
Tax Court Bar No. GE0326

**EXHIBIT B**

MS 5/1/08

  
5/1/2008 INITIAL COPY  
EG ST

Date of your appointment: Tuesday May 27, 2008  
Time: 10:01 a.m.  
Address: 1301 Clay Street, 10<sup>th</sup> Floor, Suite 1040-South  
Oakland, CA 94612  
Revenue Officer: David Palmer  
Phone: (510) 637-2641

Enclosures (2)

copy of summons for tax years 1993 through 1996  
copy of summons for tax years 1997 through 2006  
copy of Internal Revenue Code Section 7602, et seq.

cc: Revenue Officer David Palmer  
1301 Clay Street, Suite 1040-South  
Oakland, CA 94612

VERIFICATION

1 I, DAVID PALMER, pursuant to 28 U.S.C. § 1746, declare and state as follows:

2 I am a duly employed Revenue Officer in the Oakland, California office of the Internal  
3 Revenue Service of the United States Treasury Department. I am one of the petitioners making  
4 the foregoing petition. I have read and know the entire contents of the foregoing petition, and all  
5 statements of fact contained in said petition are true to the best of my own personal knowledge  
6 and recollection, and as to those facts stated upon information and belief, I believe them to be  
7 true. I declare under penalty of perjury that the foregoing is true and correct.

8 Executed on June 30, 2008 in Oakland, California.



DAVID PALMER

JS 44 (Rev. 12/07) (and rev 1-16-08)

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON PAGE TWO OF THE FORM.)

## I. (a) PLAINTIFFS

UNITED STATES OF AMERICA

## DEFENDANTS

JEANETTE E. BRUNO

(b) County of Residence of First Listed Plaintiff  
(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant

ALAMEDA

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE  
LAND INVOLVED.

(c) Attorney's (Firm Name, Address, and Telephone Number)

CYNTHIA L. STIER, AUSA, TAX DIVISION  
450 Golden Gate Ave., 9th Floor, Box 36055  
San Francisco, CA 94102  
(415) 436-7000

Attorneys (If Known)

13

C08-3152  
RJH

## II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)

## III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

PTF	DEF	PTF	DEF
<input type="checkbox"/> 1 Citizen of This State	<input type="checkbox"/> 1 Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
<input type="checkbox"/> 2 Citizen of Another State	<input type="checkbox"/> 2 Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
<input type="checkbox"/> 3 Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3 Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

## IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	<b>PERSONAL INJURY</b>	<b>PERSONAL INJURY</b>	<b>PROPERTY RIGHTS</b>	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 362 Personal Injury—Med. Malpractice	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 365 Personal Injury—Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<b>SOCIAL SECURITY</b>	<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Federal Employers' Liability	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 710 Fair Labor Standards Act	<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans)	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 385 Property Damage	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 390 Other Product Liability	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 810 Selective Service
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<b>PRISONER PETITIONS</b>	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 850 Securities/Commodities/ Exchange
<input type="checkbox"/> 195 Contract Product Liability		<b>REAL PROPERTY</b>	<b>FEDERAL TAX SUITS</b>	<input type="checkbox"/> 875 Customer Challenge 12 USC 3410
<input type="checkbox"/> 196 Franchise		<b>CIVIL RIGHTS</b>	<input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	<input type="checkbox"/> 890 Other Statutory Actions
		<b>HABEAS CORPUS:</b>	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 891 Agricultural Acts
		<input type="checkbox"/> 441 Voting	<b>IMMIGRATION</b>	<input type="checkbox"/> 892 Economic Stabilization Act
		<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 462 Naturalization Application	<input type="checkbox"/> 893 Environmental Matters
		<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 463 Habeas Corpus – Alien Detainee	<input type="checkbox"/> 894 Energy Allocation Act
		<input type="checkbox"/> 444 Welfare	<input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 895 Freedom of Information Act
		<input type="checkbox"/> 445 Amer. w/Disabilities - Employment		<input type="checkbox"/> 900 Appeal of Fee Determination
		<input type="checkbox"/> 446 Amer. w/Disabilities Other		<input type="checkbox"/> 900 Under Equal Access to Justice
		<input type="checkbox"/> 440 Other Civil Rights		<input type="checkbox"/> 950 Constitutionality of State Statutes

## V. ORIGIN (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 another district (specify) _____	<input type="checkbox"/> 6 Multidistrict Litigation	<input type="checkbox"/> 7 Judge from Magistrate Judgment
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Transferred from

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

## VI. CAUSE OF ACTION

Brief description of cause:  
Summons Enforcement

## VII. REQUESTED IN COMPLAINT:

 CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 DEMAND \$CHECK YES only if demanded in complaint:  
JURY DEMAND:  Yes  No

## VIII. RELATED CASE(S) IF ANY

PLEASE REFER TO CIVIL L.R. 3-12 CONCERNING REQUIREMENT TO FILE  
"NOTICE OF RELATED CASE".IX. DIVISIONAL ASSIGNMENT (CIVIL L.R. 3-2)  
(PLACE AND "X" IN ONE BOX ONLY) SAN FRANCISCO/OAKLAND SAN JOSE

DATE

6/26/08

SIGNATURE OF ATTORNEY OF RECORD

CYNTHIA L. STIER, AUSA, TAX DIVISION

Cynthia Stier